



TAX EXEMPT AND
GOVERNMENT ENTITIES
DIVISION

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

AUG 25 2010

201046019

T: EP: RA: AZ

Re:

Company =

Dear :

This letter constitutes notice that pursuant to your authorized representative's request of August 20, 2010,

- (1) your request for a waiver of the minimum funding standard for the Plan for the plan year ending June , 20 , has been withdrawn, and the case has been closed by this office; and
- (2) a waiver of the 100 percent tax under section 4971(b) of the Internal Revenue Code ("Code") has been granted for the Plan for the plan year ending June 30, 2008, on the condition that the Plan is terminated by the Pension Benefit Guaranty Corporation ("PBGC"). If the termination of the Plan is not approved, the Company may request that its request for a waiver of the minimum funding standard for the Plan for the plan year ending June , 20 , be re-opened for consideration.

The conditional waiver of the 100 percent tax has been granted in accordance with section 3002(b) of the Employee Retirement Income Security Act. The amount for which the conditional waiver has been granted is equal to 100 percent of the accumulated funding deficiency in the funding standard account as of June : , 20 , the end of the plan year for which the waiver has been granted, to the extent such funding deficiency has not been corrected.

In telephone conversations with the Company, the Internal Revenue Service was informed that the Company would be pursuing a distress termination of the Plan with the PBGC.

This ruling is directed only to the taxpayer that requested it. Section 6110(k)(3) of the Code provides that it may not be used or cited by others as precedent.

We have sent a copy of this letter to the _____ and to your
to the _____
authorized representative pursuant to a power of attorney on file in this office.

If you require further assistance in this matter, please contact _____

Sincerely yours,

A handwritten signature in black ink, appearing to read 'D. M. Ziegler', with a large, stylized initial 'D' and a long, sweeping horizontal line extending to the right.

David M. Ziegler, Manager
Employee Plans Actuarial Group 2